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9 Attorneys for the United States of America

10 IN THE UNITED STATES DISTRICT COURT FOR THE  
11 SOUTHERN DISTRICT OF CALIFORNIA

12 UNITED STATES OF AMERICA, ) Civil No. 3:15-cv-00643-GPC-WVG  
13 Plaintiff, )  
14 v. ) **PLAINTIFF'S MOTION FOR  
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23 PLAINTIFF'S MOTION FOR  
REQUESTED BY THE PARTIES**  
Defendant. ) Date: November 13, 2015  
Time: 1:30 PM  
Courtroom: 2D  
Judge: Hon. Gonzalo P. Curiel  
NO ORAL ARGUMENT UNLESS  
REQUESTED BY THE PARTIES

Pursuant to Federal Rule of Civil Procedure 55(b)(2) and CivLR 55.1,  
plaintiff United States respectfully requests that the Court enter default judgment  
against defendant Lawrence Preston Siegel and permanently enjoin Siegel pursuant  
to 26 U.S.C. §§ 7402, 7407, and 7408 from, *inter alia*, (1) preparing tax returns for

1 others; (2) operating, owning, or working in any business (including any solo  
2 practice) that provides tax advice; and (3) providing tax advice for compensation  
3 or any promise of compensation. There has been no adverse appearance in this  
4 case pursuant to CivLR 7.1(e)(1) to implicate “The Twenty-Eight (28) Day Rule –  
5 Setting Time for Hearing.”

6 As grounds for this Motion, the United States refers the Court to its  
7 Memorandum of Points and Authorities, Statement of Facts, and the Declaration of  
8 Mahana Karimi with attached exhibits. A proposed injunction order will be  
9 submitted with this Motion.

10 Respectfully submitted,

11 LAURA E. DUFFY  
12 United States Attorney

13 CAROLINE D. CIRAOLO  
14 Acting Assistant Attorney General  
Tax Division

15 s/ Russell J. Edelstein  
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19 Attorneys for Plaintiff  
20 United States of America

21 Dated: September 2, 2015

1                   **CERTIFICATE OF SERVICE**

2                   I hereby certify that on September 2, 2015, I electronically filed the  
3 foregoing with the Clerk of the Court through the CM/ECF system, and that  
4 pursuant to Fed. R. Civ. P. 5(b)(2)(C) I will send the foregoing to defendant  
5 Lawrence Preston Siegel by regular mail at his last known addresses:

6                   7437 South Eastern Avenue  
7                   Apt. 235  
8                   Las Vegas, NV 89123

9                   6105 Pontiac Street  
10                  San Diego, CA 92115

11                  I further certify that on September 2, 2015, I will send an electronic copy of  
12 the foregoing to Siegel's last known e-mail address of [aaaamerican@gmail.com](mailto:aaaamerican@gmail.com)  
13 and to Samuel D. Brotman, 5134 Saratoga Avenue, Suite 5, San Diego, CA 92107,  
[sbrotman@sambrotman.com](mailto:sbrotman@sambrotman.com), by regular mail and electronic mail.

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15                  \_\_\_\_\_  
16                  s/ Russell J. Edelstein  
17                  RUSSELL J. EDELSTEIN  
18                  U.S. Department of Justice  
19                  Tax Division  
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